



219 North Main Street, Suite 402, Barre, VT 05641  
(p) 802-479-1137 | (f) 802-479-1839

## MEMORANDUM

To: Superintendents  
Special Education Administrators  
Business Managers

From: Nicole Tousignant, Special Education Finance Manager

Date: February 20, 2015

Subject: Supplement to IDEA-B Assurance Package for FY-2015

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This is to notify you of the annual excess cost documentation requirement for IDEA-B.

Effective with the FY-2012 IDEA-B grant applications, the assurance package included a calculation sheet to cover the requirements of the excess cost provision under IDEA-B federal regulation §300.202 (b). The Office of Special Education Programs (OSEP) provided training to State Education Agency staff in August of 2012 about how they expect States to assure compliance with the excess cost federal regulation. OSEP made it clear that they expect the calculation for FY-2015 to be done using FY-2014 cost information and the FY-2015 child count. The result is that each supervisory union will need to do the assurance for the current grant year after the grant applications are submitted for the year.

This requirement means that the assurance has to be done later in the grant year as neither the cost information nor the child count information is available at the point in time that supervisory unions are applying for the funds. Therefore each supervisory union needs to complete the Supplement to the original LEAP Assurance Package for the year and submit it before the end of the grant year.

### **Excess Cost Calculation**

The form for calculating the amount of excess cost has not really changed except to use the FY-2014 cost data for calculating the Average Per Pupil Expenditure for all students. The calculation still must be done separately for Elementary (K-6) and Secondary (7-12) students. Also the special education student count must be the current year count. Please note that we use the federal language of State and local funds when the "local" funds are really State Education Spending funds.

Please note section C requires the supervisory union to show the expenditures used to meet the Minimum Expenditure Amount excess cost requirement. The expenditures are for the education

of students who are special education eligible which includes both the special education and regular education cost for these students. From looking at data submitted, it appears that most supervisory unions meet the Minimum Expenditure Amount based purely on special education costs. However, for supervisory unions that do not spend the Minimum Expenditure Amount with K-12 special education cost, the balance can be met with regular education costs that are reasonably attributable to special education students.

The concept for including regular education cost of special education students is only for costs **reasonably attributable** to the special education students. Based on the information provided by OSEP, the regular education cost allowed would need to be specific and **would not include** multiplying the tuition charge by the number of special education students. It would need to be more directly related to the specific services the special education students received – the example OSEP uses is to include the portion of a regular education teacher's salary and benefits based on the students with disabilities being served in the teacher's classroom. If you need to include regular education cost to meet the minimum expenditure amount, we suggest using regular education cost and student count data that you have available. If, for example, you have student counts for transportation and costs available, you could use the regular education transportation cost for special education students who ride regular education buses. So if the average transportation cost for K-12 students is \$560 per student for the year and on average 50 special education students ride the regular education bus, then \$28,000 could be considered as part of the regular education cost for special education students.

### **Submission**

The completed Supplement to IDEA-B Local Education Agency Plan for FY-2015 needs to be submitted by May 1<sup>st</sup> for the current grant year. If you have questions about completing the Supplement to IDEA-B Local Education Agency Plan for FY-2015, please contact me at 479-1137

The completed Supplement signed by the superintendent should be mailed to:

Vermont Agency of Education  
Attn: Nicole Tousignant  
219 North Main Street, Suite 402  
Barre, VT 05641

Enclosure:

Supplement to IDEA-B Local Education Agency Plan for FY-2015

